

Boer, H.

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

**SECURITIES AND EXCHANGE COMMISSION,**

**Plaintiff,**

**-against-**

**SIGMA CAPITAL MANAGEMENT, LLC,**

**Defendant,**

**and**

**SIGMA CAPITAL ASSOCIATES, LLC,  
S.A.C. SELECT FUND, LLC,**

**Relief Defendants.**

**13 Civ. 1740 (HB)**

USDS SDNY DOCUMENT ELECTRONICALLY FILED DOC #: DATE FILED: <u>3-29-13</u>
---

**FINAL JUDGMENT AS TO RELIEF DEFENDANT  
SIGMA CAPITAL ASSOCIATES, LLC**

The Securities and Exchange Commission having filed a Complaint (“Complaint”) and Relief Defendant Sigma Capital Associates, LLC having entered a limited appearance; consented to the Court’s jurisdiction over Relief Defendant and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Relief Defendant is liable, on a joint and several basis with defendant Sigma Capital Management, LLC, for disgorgement of \$5,275,000, representing profits gained and losses avoided as a result of the conduct alleged in the Complaint, together with

prejudgment interest thereon in the amount of \$883,252.05. This obligation shall be satisfied by payment of \$6,158,252.05 plus post-judgment interest thereon pursuant to 28 U.S.C. § 1961 by or on behalf of Relief Defendant to the Securities and Exchange Commission on or before May 2, 2013.

Relief Defendant may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Relief Defendant may also pay by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

Enterprise Services Center  
Accounts Receivable Branch  
6500 South MacArthur Boulevard  
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; Sigma Capital Associates, LLC as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment.

Relief Defendant shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Relief Defendant relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Relief Defendant. The Commission shall send the funds paid pursuant to this Final Judgment to the United States Treasury.

The Commission may enforce the Court's judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection

procedures authorized by law) at any time after May 2, 2013. Relief Defendant shall pay post judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

II.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated herein with the same force and effect as if fully set forth herein, and that Relief Defendant shall comply with all of the undertakings and agreements set forth therein.


III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

IV.

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

Dated: 3/28, 2013

  
UNITED STATES DISTRICT JUDGE 